executors or administrators, and also an income which accrued in 1866 to persons who died within that year. Income which accrued from the estates of such persons in 1866 atter the date of decease should be returned by the heirs or other persons who received the beneat of

the same 27. Residents should make return in the district where they reside at the time of making veture. The residence required under section 116 for the purpose of faxing income is held to be a residence during the year for which in come is "derived." It any person subject to income tax resides abroad, his return should be

gade in the district where he last resided.

28 Citizens of the United States residing broad are subject to tax upon their entire ins true of foreigners residing in this country 29. The law provides that a like tax shall be

evied, collected, and paid upon the gains, prohts, and income of every business, trade, or profession carried on in the United States by persons residing without the United States and not citizens thereof.

30. A lease for years or for life is personal estate, and any profits on the sale of such a lease are taxable as income for the year of

31. Where any portion of a legacy has been transferred by the executor to the legatec, so that the executor in his capacity of guardian or trustee has no longer apy control of the profits arising from such legacy, the return of such profits as income must be required of the

32. The payment of legacy or succession tax on the bequest of an annuity does not relieve the annuitant from liability to income tax on

his annuity. 33. Assessors should be careful not to allow the deduction of the amounts claimed to have been lost in business, when in reality they should be regarded as investments or expenditures, as when merchanis expend money in farming or dening for recreation or adornment rather than pecuniary profit.

34. Whenever scrip dividends are returnable as income they should be returned at their

market value.

35. It is believed that in many instances, in the assessment of income for former years, persons holding United States securities have not included the accruing interest in their return of income. Assessors should inquire especially into this subject, and it the omission has been made, the deficiency should be assessed, but without penalty when it appears to have been due to a misapprehension of the law.

36. The attention of assessors is particularly called to the terms of the act in torce, which requires to be included in returns of income share of any person of the gains and profits of all companies, whether incorporated or partnership, who would be entitled to the same if divided, whether divided or otherwise.

Special Taxes.

1. Section 74 requires all special tax receipts (except in case of auctioneers, produce brokers, commercial brokers, patent right dealers, pho tographers, builders, insurance agents and ped-diers) to specify the place at which the business is to be done, and the word "place," as here used, is construed to mean the premises occu-pied by the taxpayer in the prosecution of his business, whether the place be a single room in a building containing many rooms, or whether it be several buildings standing upon the same premises and used for a common purpose. But there are certain branches of business which are not restricted to such premises, as it is provided in the act that lawyers, paysicians, surgeons, dentists, cattle brokers, and horse dealers may do business at any place whatever without being subject to additional special tax. Proprietors of circuses, jugglers, etc., must pay a special tax for each State in which

2. The special tax of dealers must be assessed upon the basis of all sales made either by themselves or through others, except those through other wholesale dealers on commission.

3. Manufacturers may, without additional liability, sell their wares at the place of manufacture, or at their principal office, provided no wares are kept, except as samples, at such office. But if a manufacturer sell at his factory, or at his office, goods not of his own production, he must pay tax as a dealer if such sales exceed \$1000 anuually, and such tax will be assessed upon his sales of such goods only, and not upon sales of his own manufactures.

4. Special tax receipts are not transferable, but in case of removal the taxpayer is liable to additional tax unless the fact of removal is registered, as provided in section 75.

5. The tax required under the proviso to section 76 for all or either two of the classes of business therein named is twenty-five dollars. 6. The special tax of a bank should be assessed upon its chartered capital, that of a banker upon the amount of capital used or em-

7. Whenever a retail dealer is found to have made sales exceeding \$825,000, he should be as-sessed as a wholesale dealer from the date of his liability as a retail dealer. The collector should endorse upon his tax receipt the amount of reassessment paid.

8. The liability to special tax depends in many cases upon the question whether the party makes a business of doing the acts speci-fied. Occasional acts do not render a person liable to special tax, but it is not necessary that the business should be his sole business, or even his principal one, in order that he may be held limble. It a person holds out to the public by advertisement, by words, deeds, or writing that he is ready to transact any kind of business subject to special tax, he must pay such tax, although the business in question may not be his chief or exclusive occupation. In the foilowing-named occupations and professions even occasional acts do not appear to be allowed by the terms of the law without liability:—Wholesale and retail dealers in liquors, lottery ticket dealers, distillers, brewers, recufiers, coal oil distillers, insurance agents, peddlers, photographers, circuses, jugulers, bowling alleys, proprietors of gift enterprises, and lawyers.

9. Wholesale and retail dealers may do busi-

ness as confectioners and apothecaries at the same place without the additional special tax. 10. Under the act of March 2, 1867, a retail liquor dealer may sell liquors in quantities of more than three gallons at one time to the same purchaser without being thereby randered liable as a wholesale liquor dealer.

11. Wholesale dealers in liquors may sell liquors at retail, and both wholesale and retail desiers in liquors may sell other merchandise, and may sell liquors to be drunk on the pre-mises, without payment of additional special tax, but all sales must be included in the basis of their special tax as dealers.

12. If the sales of a retail dealer in liquors exceed \$25,000, he should be reassessed as a wholesale dealer in liquors. The collector should enter the amount of reassessment paid him upon the tax receipt.

13. Hotel-keepers may feed the horses of their guests without paying tax as livery stable keepers.
14. If a produce broker's sales exceed \$10,000

annually, he should be treated as a commercial broker, or a dealer, as the case may be, 15. Peddlers may buy up produce to sell again as peddlers without liability as produce brokers. Produce prokers cannot peddle produce from house to house without incurring liability as peddlers.

16. Original or unbroken packages or pieces, as referred to in paragraph 32 of section 79, are held to be packages or pieces sold just as they come from the manufacturer, wholesale dealer, or the importer, without being broken or divided.

17. Brewers and rectifiers may sell their liquors at the brewery or place of rectification in large or small quantities, either to be drunk on the premises or not, without payment of other special tax. Brewers and rectifiers may also deliver their liquors upon orders pre-viously received to their regular customers about the country without payment of special tax as peddlers.

18. Farmers and others who frequently furnish food and lodgings to travellers for pay should be taxed as hotel keepers. Yet an occasional act of that kind should not be construed as rendering any person liable to such tax. 19. Persons engaged in the business of preparing legal papers in support of claims against

the general Government, who do not present the claims personally or by letter before the Departments, should be taxed as conveyancers, unless paying special tax as lawyers or special

agents. 20. Persons whose business it is to sell patent rights should pay tax as patint right dealers, even though they sell only patent-right for their own inventions. Assessors will observe that a patent-right dealer is subject to a different patent of the content of th

that a patent-right dealer is subject to a different special tax from that of a patent agent.

21. Trustees and guardians should not be required to pay tax as real estate agents for renting or selling property held in trust.

22. Every person, other than one paying special tax as lawyer or claim agent, who makes it has business or any part of his business to draw deeds bonds morroages wills write to draw deeds, bonds, mortgages, wills, writs, or other legal papers, or to examine titles to reat estate, who, by advertisement or conversation, or by accepting the business whenever it is offered, holds himself out to the public as ready to undertake it, is a conveyancer, and should b

required to pay tax as such. The act imposes no special tax upon boarding-house keepers as such. Hotels are open to all who choose to enter, without previous stipulation, expecting entertainment, unless the house is full; while boarding-houses are open only to those who by previous arrange-ment have acquired a right to entertainment at such rate of payment as may be agreed upon.

24. The special tax of a hotel keeper is based upon the annual rent or rental value of that portion of the premises which is actually used for hotel purposes. Barber saloons, billiard rooms, and liquor, cigar, and newspaper stands are the usual concomitants of a hotel, and in assessing the special tax of a hotel-sceper, no deduction should be made from the rent or rental value of the entire premises on account of any portion thereof leased to the keepers of

such stands, rooms or saloons. When a portion of the premises is leased for ordinary stores, a ratable proportion of the amount paid for the entire premises may be de-quoted. The sum thus deducted may be greater or may be less than the amount of rent paid by

the actual occupant of such stores, 25. It any person manufactures in excess of \$1000 at each of two or more places, he should pay a special tax for each such place.

26. Where journation that take clothing, shoes, etc., to their houses of make them up there, they should pay a tax as manufacturers, if their manufactores exceed \$1000 annually. Under their tax receipt they may employ others at the place named there.

27. All applications for permits to hold lot-teries, etc., for charitable purposes, free of tax, must be made through the collector of the district, and should bear his recommendation. 28. Selling at wholesale under the 32d paragraph of section 79 is understood to mean sell-

ing to others to sell again, without reference to the quantity sold. 29. Apothecaries, who have paid the special ax assuch, are not required to pay tax as retail dealers in liquor, in consequence of seding or of dispensing upon physicians' prescriptions

the wines and spirits officinal in the United States or other national pharmacopoins, in quantities not exceeding half a pint of either at one time, nor exceeding in aggregate cost of value the sum of three hundred dollars per annum, nor in consequence of selling alcohol.

30. When spirituous liquors are medicated or

mixed with foreign substances, but to so slight a degree that they are still used as beverages and are sold as such, the special tax of a liquor dealer will be required of the seller. When the medication or admixture is carried to such an extent that the liquor is no longer susceptible of being used as a beverage, such tax will not be required.

31. Butchers who:e sales do not exceed \$1000 annually, and butchers who sell butcher's meat exclusively by themselves or agents, travelling from place to place, are subject to special tax of five dollars only; but all butchers whose annual sales exceed twenty five thousand dollars are required to make return of sales, and pay a tax of one dollar for every thousand dollars in excess of twenty-five thousand dollars, in the manner required of

wholesale dealers.

32. Cattle brokers are required to be assessed the excess of sales over ten thousand dollars in the same manner as wholesale dealers. 33. Builders and contractors are not subject to special tax in any year in which they do not

construct on contract, nor unless their contracts are in excess of \$2500. 34. A miner may employ one person in the business of mining for coal, silver, etc., without payment of special tax. 35. The liability of peddlers and commercial

brokers to special tax depends upon the acts done, and is not affected by the fact that the party is employed by others, and is acting merely as an agent. 36. Watches and watch chains do not come within the definition of jewelry, and may there-

fore be sold under the tax receipt of a common 37. A retail dealer in liquors, wishing to close up business, may sell out his whole stock at one auction sale to different purchasers, or may sell the whole at private sale to one purchaser, with-

out payment of special tax as wholesale dealer in liquors. 38. Farmers and gardeners may sell all products of their own farms and gardens in the manner of peddlers, without payment of special

39. Under the act of March 2, 1867, no special tax is required of any person for the manufacture of butter or cheese. 40. In assessing the special tax upon boats,

barges, and flats under the last proviso to section 103, the capacity is to be determined by the customs admeasurement. 41. Persons travelling about the country as the agents of manufacturers or dealers, seeking orders for goods as agents of one person or orm only, and who are paid a salary, but receive

no commissions whatever, should not be refired to pay tax as produce or commercial brokers. 42. Apothecaries, confectioners, plumbers, and gas-htters, whose annual sales exceed twentyfive thousand dollars, are required to pay, in addition to the special tax, one dollar for every thousand dollars of sales in excess of said twentyfive thousand dellars, the taxes on such excess to be assessed and paid in the manner provided in the case of wholesale dealers.

### E. M. NEEDLES & CO.

No. 1101 CHES NUT Street.

Have opened, at their NEW STORE, N. W. Cor. Eleventh and Chesnut, A SPLENDID ASSORTMENT

WHITE GOODS,

EMBROIDERIES, LACE GOODS, HANDREBCHIEFS, VEILS, ETC. ETC.,

Of Superior Quality, at LOW PRICES.

#### No. 1101 CHESNUT Street.

SLATE MANTELS. SLATE MANTELS are unsurpassed for Durability Beauty, Strength, and Cheapness. SLATE MANTELS, and Slate Work Generally

made to order. J. B. KIMES & CO.,

Nos 2125 and 2128 CHESNUT Street.



#### SPECIAL NOTICES.

NEWSPAPER ADVERTISING, -JOY, 国 COE & CO. Agents for the "TELEGRAPH and Newspaper Press of the whole country, have HE-MOVED from FIFTH and CHESNUT Streets to No 144 S. SIXTH Street second door above WALNUT. OFFICES-No. 144 S. SIXTH Street, Philadelphis TRIBUNE BUILDINGS, New York,

SUNDAY SCHOOL ANNIVERSARY .-The SECOND REFORMED DUTCH.
CHURCH SUNDAY SCHOOLS will celebrate their
Fixeenth Anniversary, on WEDNESDAY EVENING, in the Church, SEVENTH Street, above Brown,
at 75; o'clock. Very attractive exercises. Tickets 25
cents. A limited number to be land at Kennedy's Drug
store, Seventh and Brown streets. 4224\*

NATIONAL BANK OF THE REPUBLIC.

In accordance with the provisions of the National Currency act, and the Articles of Association of this Bank, it has been determined to increase the Capital Stock of this Bank to one million dollars (\$1,000,000). Subscriptions from Stockholders for the shares allotted to them in the proposed increase will be payable on the second day of May next, and will be received at the prior to that date. A number of shares will remain to be sold, applications for which will be received from persons desirous of necoming Stockholders. NATIONAL BANK OF THE REPUBLIC. By order of the Board of Directors.
By order of the Board of Directors.
JOSEPH P. MUMPORD, Cashler.

CAMDEN AND AMBOY RAILROAD
AND TRANSPORTATION COMPANY.
OFFICE, BORDENTOWN, N. J., March 27, 1867.
NOTICE.—The Annual Meeting of the Stockholders
of the Camden and Amboy Railroad and Transportation Company will be held at the Company's Office, in
Bordentown, on SATURDAY, the 27th of April, 1867,
at 12 o'clock M., for the election of seven Directors, to
serve for the ensuing year.

SAMUEL J. BAYARD,

3 29 Secretary C. and A. R. and T. Co.

PHILADELPHIA POST OFFICE.

The Philadelphia Post Office will hereafter OPEN at 635 A. M. and CLOSE at 9 P. M. 4224 HENRY H. BINGHAM, P. M. OFFICE OF THE COAL RIDGE IM-

PROVEMENT AND COAL COMPANY, No. 220 WALNUT Street.

A Special Meeting of the Stockholders of the Coal Ridge Improvement and Coal Company will be held at the Office of the Company, on THURSDAY, the 11th Instant, at 12 o'clock M., to take action with reference to the creation or a LOAN, to be secured by a mortgage on the real estate of the Company, 4110

EDWARD SWAIN, Secretary,

OFFICE OF THE FRANKFORD AND PHILADELPHIA PASSENGER RAIL WAY COMPANY, No. 2458 FRANKFORD Road, PHILADELPHIA, February 21, 1887. All persons who are subscribers to or holders of the All persons who are subscribers to or holders of the Capital Stock of this Company, and who have not yet paid the FIFTH Instalment of FIVE DOLLARS per share thereon, are hereby notified that the said Fifth Instalment has been called in, and that they are required to pay the same at the above Office, on WEDNESDAY, April 10, 1887.

By resolution of the Board.

JACOB BINDER.

JACOB BINDER,

CAMBRIA IRON COMPANY .-- A SPE chi Meeting of the Stockholders of the CAM-BRIA IRON COMPANY will be held on TUESDAY, the 23d of April next, at 4 o'dlock P. M., at the Office of the Company, No. 400 CHESNUT Street, Philadel phila, to accept or reject an amendment to the Charter approved February 21, 1867. By order of the Board. S 19 311\* JOHN T. KILLE, Secretary.

NOTICE.-THE ANNUAL MEETING of the Stockholders of the TIONESTA OIL,
L. AND MINING COMPANY will be held at the
Office of said Company. No. 302 WALNUT Street,
third floor, on WEDNESDAY, the limb of April,
at 12 M.
JAMES M. PRESTON,
320 lit.

BATCHELOR'S HAIR DYE.
THE BEST IN THE WORLD.
Harmless, reliable, instantaneous. The only perrect dye. No disappointment, no ridiculous tints, but true to nature, black or brown. GENUINE ISSIGNED WILLIAM A. BATCHELOR. Regenerating Extract of Millefleurs restores, preserves, and beautifies the hair, prevents baldness, Soid by all Druggists, Street, New York.

RECORD A. BATCHELOR ALSO, Regenerating Extract of Millefleurs restores, preserves, and beautifies the hair, prevents baldness, Soid by all Druggists, Street, New York.

NEW PERFUME FOR THE HANDKERCHIEF

PHALON'S "Night Blooming Cereus." PHALON'S "Night Blooming Cereus."

"Night Blooming Cereus." PHALON'S "Night Blooming Cercus." PHALON'S

PHALON'S

A most exquisite, delicate, and Fragrant Perjuma distilled from the rare and beautiful flower from which it takes its name. Manufactured only by

"Night Blooming Cereus."

PHALON & SON, New York. BEWARE OF COUNTERFEITS. ASK FOR PHALON S-TAKE NO OTHER.

#### SPECIAL NOTICE

MORRISON HOUSE

HUNTINGDON, PENNSYLVANIA.

This spacious and elegantly furnished HOTEL re-

mains open for the accommodation of the traveiling community. It is the intention of the Proprietor to make it bereafter, as it has been heretofore, equal to any of the city hotels. All its arrangements are exceilently adapted to the wishes and tastes of those who have been accustomed to the best the country

JOSEPH MORRISON PROPRIETOR. 3 22 fmw2w SPECIAL NOTICE.

FRANK GRANELLO, TAILOR, No. 921 CHESNUT STREET.

(Formerly of No. 132 S. FOURTH Street), HAS JUST OPENED WITH AN ENTIRE NEW STOCK OF

CLOTHS, CASSIMERES AND VESTINGS Made up to the order of all Gentlemen who are desirous of procuring a first-class fashionable nar

#### FITTO STEINWAY & SONS GRAND SQUARE AND UPRIGHT PIANO FORTES. STEINWAY & SONS direct special attention to

their newly invented "Upright" Planos, with their "Patent Essenctor" and doubts Iron Frame, entented June 5, 1866, which, by their volume and exquisite quality of tone, have elicited the unqualified admiration of the musical profession and all who have heard them.

Every Plano is constructed with their Paten Agraffe Arrangement applied directly to the full Iron For sale only by

#### BLASIUS BROTHERS,

#### No. 1006 CHESNUT Street. Philads 824p CHICKERING

GRAND SQUARE AND UPRIGHT PIANOS. These celebrated and long-established instruments are now KNOWN to be the best in America and

Europe. FIFTY-SIX European and American Medals have been awarded the CHICKERING'S. Over 80,000 Pianos manufactured and sold. Notice the great foreign testimonials for 1866. NEW ROOMS, No. 914 CHESNUT Street, en trance in Art Gallery.

35 tuthstf4p THE PIANOS WHICH WE MANU-TIE T Hacture recommend themselves. We pro-mine to our patrons clear, beautiful tones, elegant workmanship, durability, and reasonable prices, com-bined with a full gnarantee. For sale only at No. 1017 WALNUT Street. 5287 UNION PIANO MANUFACTURING CO

#### SPECIAL NOTICES.

SONG OF IRON.

I am mighty in the salire.
Fiercely wishled by the brave;
Glorious in the state are steamer Laughing at the storm and wave.

Beautoous in the palace pillars, Saving in the pointed red, As it brings the deadly lightning Quelled and harmiess to the sod. But there is a glorious essence,

Where I take my grandest power, Giving to the race my surest, Sweetest aid, in danger's hour. See! before me fly diseases! See the darkest hydras how! See the rose or health and beauty Take the palest cheek and brow

Fly, dyapepsia! fly consumption! Yes, all its are crushed at length; For I give what luman saure Only ever needed—strength! Shall I tell in what great essence I can thus your spirite cheer up? Pallid, trembling, dying suiferer, "Tis the famed" Peruvian Syrup,"

The PERUVIAN SYRUP is a protected solution of the Protoxide of Iron. a new discovery in medicine that strikes at the root of discase by supplying the blood with its vital principle or life element—Iron.

The genuine has "feruvian Syrup" blown in the glass. Pamphiets free.

J. P. DINSMORE, Proprietor, No. 36 DEY Street, New York, Sold by all Druggists,

GRACE'S CELEBRATED SALVE. From Mr. James Curlin, of Amesbury, Mass, :-From Mr. James Curlin, of Amesbury, Mass,:

"I was afflicted with a severe felon on one of my fingers, and tried many remedies without relief. My friends induced me to apply your Salve. In two days it extracted the inflammation from my finger so as to enable me to reaument work. I can almost say that the Salve worked like magic, for it effected a cure without leaving a scar. I unhesitatingly pronounce Grace's Salve an excellent remety, and do not doubt it will be appreciated throughout the land."

ONLY 25 CENTS A BOX. SETH W. FOWLE & SON, Boston, Proprietors, Sold by Apothecaries and Grocers generally. 12 31 4 1 2

#### FURNITURE, BEDDING, ETC TO HOUSEKEEPERS.

I have a large stock of every variety of FURNITURE,

Which I will sell at reduced prices, consisting of PLAIN AND MARBLE TOP COTTAGE SUITS, WALNUT CHAMBER SUITS.
PARLOR SUITS IN VELVET PLUSH, PARLOR SUITS IN HAIR CLOTH.
PARLOR SUITS IN REPS.
Sideboards, Extension Tables, Wardrobes, Bookanes, Mattresses, Lounges, etc. etc

8 15 N. E. corner SECOND and RACE Streets. ESTABLISHED 1795.

P. P. GUSTINE,

#### A. S. ROBINSON,

French Plate Looking-Glasses, ENGRAVINGS, PAINTINGS, DRAWINGS ETC. Manufacturer of all kinds of

LOOKING-GLASS, PORTRAIT, AND PICTURE FRAMES TO ORDER. No. 910 CHESNUT STREET,

THIRD DOOR ABOVE THE CONTINENTAL,

PHILADELPHIA.

### BEDDING

OF EVERY DESCRIPTION

WHOLESALE AND RETAIL,

AT REDUCED PRICES.

NO. 932 RIDGE AVENUE, NEAR VINE ST. J. G. FULLER. 8 23tuths rp

BEDDING

Feather Warehouse, TENTH STREET, BELOW ARCH,

Feathers of all qualities, Feather Beds, Bolsters and Pillows, Straw, Husk, Hair, and Spring Mattresses,
A large assortment of Blankets, Comfortables, and Bed Quilts, of all kinds. Marseilles Counterpanes, of very handsome patterns, from the lowest price to the finest quality.

Spring Beds and Spring Cots, Iron Bedsteads of all sives. CHURCH CUSHIONS made to order. All goods sold at the very lowest market prices

AMOS HILLBORN, No. 44 North TENTH Street, Below Arch. N. B.—A large stock of Window Shades, every quality, from the cheapest to the handsomest made.

32stuth3m5p

#### FURNITURE REDUCED

OUR PRICES HAVE BEEN REDUCED

To the extent admitted of in the late reduction of material consistent with the production of

FIRST-CLASS WORK.

We invite an inspection of our STOCK by all desiring to purchase. [3 16 stuthlm5p

## RICHMOND & FOREPAUCH.

NO. 40 SOUTH SECOND STREET.

#### FERTILIZERS.

BAUCH'S RAW BONE

SUPER-PROSPHATE OF LIME. The great Fertilizer for all crops. Quick in its action, and permanent in its effects. Established over twelve years.

Dealers supplied by the cargo, direct from the wharf of the manufactory, on liberal terms.

Manufactured only by

BAUGH & SONS,

"Office No. 20 South DELAWARE Avenue, Philadelphia.

A MMONIATED PHOSPHATE, AN UNSURPASSED FERTILIZER

For Wheat, Corn, Oats, Potatoes, Grass, the Vegetable Garden, Fruit Trees, Grape Vines, Etc. Etc. This Fertilizer contains Ground Bone and the best ertilizing Salts. Price \$30 per ton of 2000 pounds. For sale by the

WILLIAM ELLIS & CO., Chemists, No. 724 MARKET Street.

WM. D. ROCERS, CARRIAGE BUILDER, Manufacturer of First-Class Carriages

ONLY. NOS. 1009 AND 1011 CHESNUT STREET, PHILADELPHIA.

WHISKY, BRANDY, WINE, ETC.

HAVING COMPLETED OUR ARrangements for direct importation, we are enabled to offer all the favorite brands of

#### CHAMPAGNES

LOWER THAN ANY OTHER HOUSE IN THE TRADE.

We have now in Store and in Bond-- BASHETS PIPER HEIDSIECK, BASKETS HEIDSTECK & CO.,

MOET & CHANDON'S SILLERY CASES VEUVE CLIQUOT. CANES MUMBI'S VERZENAY, CANES MUMM'S HOYAL ROSE, CASES MUMM'S CABINET,

CASES MUMM'S EXTRA DRY, CASES MUMM'S GOLD SEAL, CANES GREEN NEAR, CASES ST. MARCEAUX (Carte Blanche). CASES ST. MARCEAUN (Carte Noire),

AND MANY OTHER BRANDS.

CANES LAC D'OR,

1 19 mwfsmrp

CANES CARTE D'OR

The attention of Grocers Hotels, and Private Fami-Hen respectfully solicited.

H. & A. C. VAN BEIL.

WINE MERCHANTS.

NO. 1310 CHESNUT ST.

CALIFORNIA WINE CO. WINES.

From the Vineyards of Sonoma, Los Angelos, and

Wapa Counties, California, consisting of the

following: WINE BITTERS, ANGELICA, SHERRY, MUSCATEL, EUSCATEL, CATAWBA, CLARET, PORT, BRANDY, CHAMPAGNE,

These WINES are warranted to be the pure juice of the grape, unsurpassed by any in the market, and are highly recommended for Medicinal and Family pur-poses. For sale by

E. L. CAUFFMAN, AGENT. NO. 21 NORTH FOURTH STREET,

Old Rye Whiskies

HENRY S. HANNIS & CO., Nos. 218 and 220 S. FRONT Street,

OFFER TO THE TRADE, IN LOTS TO SUIT

Two Thousand (2000) Barrels Free OLD RYE WHISKIES

Ranging from THREE to TEN years of age, ALSO. Six Thousand (6000) Barrels in Bond,

DISTILLED IN 1885 AND 1866. Liberal contracts made for lots to ABRIVE, of this

#### year's manufacture. 29 mwfimip\* INSTRUCTION.

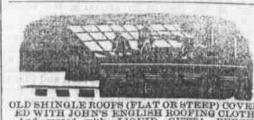
THE GREAT NATIONAL TELEGRAPHIC AND COMMERCIAL INSTITUTE, No. 710 ARCH STREET, PHILADELPHIA, PA. This Institution is now open for Educational pur-loses. The outfit is perfect—furniture throughout

poses. The outht being entirely new. THE TELEGRAPHIC DEPARTMENT
Is under the control of Mr. Park Spring, who, as a
most complete and thorough operator, is unqualifiedly
endorsed by the entire corps of managers of the
Western Union Telegraphic line at the main office in
this city. Twenty-one instruments in constant opera
tion.

THE LADIES' TELEGRAPHIC DEPART-MENT.
In comfort and elegance, equals any Drawing-room in the city. Opportunities for study are here afforded that are unequalled.

THE COMMERCIAL DEPARTMENT
Is under the especial care of Mr. T. C. Search, an experienced accountant, and late Professor of Accounts in a prominent Business College of this city. A full corps of Teachers always in attendance, We will refund the entire charge of tuition to any pupil who may be dissatisfied with our instruction after having given two weeks' faithful labor in either fleuntinent.

ROOFING.



OLD SHINGLE ROOFS (FLAT OR STEEP) COVERED WITH JOHN'S ENGLISH ROOFING CLOTH,
And coated with LIQUID GUTTA PERCHA
PAINT, making them perfectly water-proof, LEAK Y
GRAVEL ROOFS repaired with Guita Percha Paint,
and warranted for five years, LEAKY SLATE
ROOFS coated with Highly which becomes as hard as
sinte. TIN, COPPER, ZINC, or IRON coated with
Liquid Guita Percha at small expensa. Cost ranging
from one to two cents per square foot, Old Hoard of
Shingle Roofs ten cents per square foot, all complete
Materials constantly on hand and for sale by the
PHILADELPHIA AND PENNSYLVANIA ROOF
ING COMPANY.

GEORGE HOBART,
11 2 8m

No. 230 N. FOURTH Street.

ROOFING OLD SHINGLE BOOFS, FLAT OR STEEP COVERED WITH GUTTA PERCHA BOOF ING-CLOTH, and coated with LIQUID GUTTA PERCHA PAINT, making them perfectly water

FOOL

LEABLY GRAVEL ROOFS repaired with Gutt
Percha Paint, and warranted for five years,

LEABLY SLATE ROOFS coated with Liquid
Jutta Percha Paint, which becomes as hard as slate. Gutta Percha Paint, which becomes as hard as slate, For TIN, COPPER, ZINC, and IRON BOOFA this Paint is the ne plus ultra of all other protection. It forms a perfectly impervious covering, completely resists the action of the weather, and constitutes a thorough protection against leaks by rust or otherwise. Price only from one to two cents per square foot. TIN and GRAVEL BOOFING done at the Maintal constantly on hand and for sale by the MADROTH ROOFING COMPANY, RECHLESS & EVENETT, 1216m No. 202 GREEN Street.

T. STEWART BROWN, S.E. Corner of FOURTH and CHESTNUT STT MANUFACTURER OF TRUNKS, VALISES, BAGS, RETICULES, and ever description of Traveling Goods. TRUNKS and BAGS Repaired. GROCERIES, ETC.

MAKE YOUR OWN SOAP.

REFINED SAPONIFIER. OR CGNCENTRATED LYE.

One Paper Box, for TWENTY CENTS, will make s pounds first quality HARD SOAP, or 175 pounds first quality SOFT SOAP, for GENERAL HOUSE. HOLD PURPOSES. Full directions accompany each box.

Manufactured by PENNSYLVANIA SALT MANUFACTURING CO., PITTSBURG, PA.

To be had of all respectable GROCERS AND APOTHECARIES, The trade supplied at very low

FERGUSSON & SMITH. BROKERS. NO. 42 NOUTH FRONT STREET

# THE CONCENTRATED FAMILY SOAP:

ONE POUND of which dissolved in two gallons of hot water, will make FIFTEEN POUNDS of FOR GENERAL HOUSEHOLD AND

PAMILY USE. Made in this country only by the GLAMORGAN SOAP COMPANY, NEW YORK. Wholesale Agent for Philadelphia, wim] WARD J. CAFFEE, Drug Broker and Commission Merchant,

S. E. Corner CHESNUT and FRONT Streets. sold by all Groners throughout the U. S. X

# PIONEER SOAP

GIVE IT A FAIR TRIAL. This Soap requires only to be used to prove its supe-

Use it as you would any common soap, TRY IT. and you will be convinced that it is SUPERIOR TO ANY OTHER ARTICLE IN THE MARKET. For sale by Grocers generally, and by PAUL & FERGUSON, 125 fmw3m4p\*] Office, No. 18 N. WATER Street.

#### NEW ITALIAN MACCARONI "PRUNELLES" FOR STEWING OR PIES HARDING'S BONELESS MACKEREL

Dun Fish; Yarmouth Bloaters FOR BALE BY ROBERT BLACK & SON.

2 16 3m4p]

EIGHTEENTH and CHESNUT Str.

Prom Crosses,
RASPBERRY, APRICOT,
GOOSEBERRY,
BLACK AND RED CURRANTS,
ORANGE, ETC,

AMS, JELLIES, AND MARMALADE

JAMES R. WEBB. WALNUT and EIGHTH Streets.

ITALIAN MACARONI AND VERMICALLI HAVANA AND MESSINA ORANGES.

NEW BONELESS SARDINES

ALBERT C. ROBERTS. Dealer in Fine Groceries, Corner ELEVENTH and VINE Sts.

FAMILY FLOUR. EVERY BARREL WARRANTED.

J. EDWARD ADDICKS. (Late of L. Knowles & Co. 258map] No. 1230 MARKET Street. DIAMOND BRAND HAMS,-The old and justly celebrated Diamond Brand

Sugar-cured Hams, cured by Samuel Davis, Jr., & Co.,

Cincinnati, in store and for sale by Sole Agents, WASHINGTON BUTCHER & SON, \$16 lmrp\* Nos. 146 and 148 N. FRONT Stree BUT IF YOU WANT GOOD TEA, GO TO WIL D SON'S Old Established Tea Warehouse, No. 23 CHESNUT Street. ILSON'S DOLLAR TEA-PURI WILSO WILSON'S DOLLAR TEA-FINE YOUNG

WILSON'S DOLLAR TEA-GIVES UNI ILSON'S DOLLAR TEA-PURE WILSON'S DOLLAR TEA-RICH AND Fragrant.

WILSON'S DOLLAR TEA-EVERYBODY

#### COPARTNERSHIPS. DISSOLUTION.

The Copartnership baretofore existing between the under-igned, under the firm of DAVIES BROTHERS, ceases from this date. CHARLES E, DAVIES, PETER A, DAVIES,

The undersigned has this day commenced the trans-action of a general BANKING AND BROKERAGE BUSINESS, at No. 225 DOCK Street, GOVERNMENT SECURITIES of all kinds dealt in. STOCKS, BONDS, and GOLD bought and sold on Commission.
MERCANTILE PAPER and LOANS ON COL-LATERAL negotiated.

SAMUEL N. DAVIES.

Philadelphia, April 1, 1867. DISSOLUTION OF COPARTNERSHIP. Dissolution of COPARTNERSHIP,—
The Copartnership heretofore existing under the
firm-name of BROOKE & PUGH, doing business at
Nos. 1731 and 1733 MARKET Street, is this day dissolved by mutual consent. All persons who have
claims against the above firm will present them to
the undersigned for immediate settlement, and those
who are indebted to the same will please make early
payment.

NATHAN RROOKE,
Philadelphia, April 1, 1967.

NOTICE OF COPARTNERSHIP.

NOTICE OF COPARTNERSHIP.

The undersigned have this day formed a Copartnerthip under the firm-name of BROOKE, COLKET &
O. for five years, ending the sist day of March, 1872,
und will continue the Flour, Grain, and Produce Commission Business, at the old stand, Nos. 1731 and 1733
MARKET Street.

REDWARD H. PUGH,
Philadelphia, April 1, 1867.

\*\*2121\*\*

HASTING'S

COMPOUND SYRUP OF NAPTHA

CURES CONSUMPTION.

DYOTT & CO., AGENTS,

351m No. 232 North SECOND Street

SOLD BY ALL DRUGGISTS.